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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 63 OF 1993

The Commissioner of Income Tax ... Applicant

Versus

Shri. C.B. Phulpagar, Pune. ... Respondent

Mr. Beni Chatterji with Mrs. Poonam P. Bhosale for Applicant.

Mr. S.N. Inamdar for Respondent.

CORAM: F.I. REBELLO &
J.P.DEVADHAR, JJ.
DATED: JULY 25, 2007

P.C.:

. As the tax incidence is less than four lakhs and in view of the Circular issued by the C.B.D.T. we do not propose to answer the Reference.

. Accordingly Reference is returned as unanswered. The question of law raised in the Reference are left open for consideration, if need be, in an appropriate case.

(J.P.DEVADHAR, J.) **(F.I.REBELLO, J.)**